

on the value of the company's foreign and domestic assets. If a firm has mature (depreciated) U.S. assets and newly acquired overseas assets, like many U.S. utilities, a disproportionate amount of U.S. interest expense will be allocated abroad. The result is a very high effective tax rate on that foreign investment and a loss of U.S. foreign tax credits. Rather than face this double tax penalty, some U.S. utilities have actually chosen not to invest overseas and others have pulled back from their initial investments.

One solution to this problem is found in the legislation that I am introducing today. Our remedy is to exempt the debt associated with a regulated U.S. utility business (the furnishing and sale of electricity or natural gas) from the interest allocation rules of Internal Revenue Code section 864. The proposal would allocate and apportion interest expense attributable to qualified infrastructure solely to sources within the United States. "Qualified infrastructure indebtedness" would be defined as debt incurred in a corporation's trade or business of furnishing or selling electricity or natural gas in the United States. Further, the rates for such furnishing or sale of electrical energy must be regulated or set by the federal government, a State, the District of Columbia or a political subdivision thereof.

I am also aware that my colleagues on the Committee on Ways and Means, Congressmen HOUGHTON and LEVIN, together with Senators HATCH and BAUCUS, have been leading a multi-year effort to reform the international tax laws. I am a strong supporter of that effort, which is intended in part to rectify the disconnect between our nation's favorable trade laws and our tax laws, which too often penalize American firms wanting to expand into foreign markets. The problem of interest allocation has not yet been addressed in the Houghton-Levin legislation, but I strongly urge that this provision be included in any foreign tax reform bill introduced in the next Congress. Further, because the process of getting legislation enacted into law properly involves consultation with Treasury, the affected industry, and the bar, we encourage those with subject matter expertise in this area to review our bill. I believe my bill reflects the best thinking now available on how to address this serious problem, but we are certain that further reflection will yield an even better ??? for U.S. utilities attempting to invest overseas.

TRIBUTE TO TOM HART

HON. MARCY KAPTUR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 20, 1998

Ms. KAPTUR. Mr. Speaker, I rise today to pay tribute to a legendary leader of my community. Tom Hart of Toledo, Ohio, died on the morning of August 25, 1998 at the age of 62 after waging a battle of courage and grace against cancer.

A veteran, Tom was born and raised in Toledo, graduating from Central Catholic High School and the University of Toledo, and establishing a successful marketing and public relations firm in his hometown. As his business grew, he earned a solid reputation for his marketing expertise, his connection to the community, and his creativity. Tom Hart was,

in fact, the mastermind behind many of the Toledo area's successful political ad campaigns. From 1967 through 1987, his ads were part of eleven mayoral election victories. Long-time Toledo Mayor and elder statesman Harry Kessler noted, "He could put more in a 22 second commercial than any man I ever knew." His style in advertising became a fixture in our regional landscape, as Tom won many awards over the years for his creativity and achievement. His ads have become part of Northwest Ohio's political and financial history.

Strongly committed to his community, Tom gave freely and often of his time and talents. He was frequently a gifted master of ceremonies for many community functions. One prominent businessman described, "The guy was into giving back to the community. That was his ethic. He wasn't afraid to put his time and effort into helping people."

Feted as both a business and community leader, nonetheless family was first and foremost to Tom Hart. To his wife, Kathleen, his children Sheila, Mary Lynn, Michael, and Timothy, and nine grandchildren, he leaves a legacy of love and commitment. May their memories of this strong, self-willed, self-made man, devoted husband, father, and grandfather, shine through to sustain them.

STATEMENT REGARDING THE CREATION OF A PUBLIC HEALTH PESTICIDE REGISTRATION PROGRAM

HON. PETER J. VISCLOSKEY

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 20, 1998

Mr. VISCLOSKEY. Mr. Speaker, the committee report which accompanies the Labor, HHS, Education appropriations bill, as approved by the Appropriations Committee, encourages the National Institute for Environmental Health Science (NIEHS) to cooperate with the Environmental Protection Agency (EPA) to support provisions in the Federal Insecticide, Fungicide and Rodenticide Act (FIFRA), as amended, relating to the registration and re-registration of public health pesticides.

In 1996, FIFRA was amended by a set of reforms which were enacted in the Food Quality Protection Act (P.L. 104-170). This legislation authorized \$12 million per year for the creation of a public health pesticide data collection program within the department of Health and Human Services (HHS). Many pesticides are specialized products with a low-volume sales markets. For many of these products, the cost of generating the data necessary to maintain registrations far exceeds return on sale. Consequently, many EPA registered pesticides are cancelled for economic reasons.

The EPA Administrator, in consultation with the Secretary of HHS should promote research on products used in combating and eradicating urban pests, including rats, mice, cockroaches, flies, mosquitos, ticks, and fleas.

These pests pose a serious health risk to the general population in densely populated cities and suburbs. Vulnerable sub-populations such as children, the elderly, and individuals with compromised immune systems are par-

ticularly at risk. Pesticides registered for public health uses are utilized to prevent the spread of bacteria which are carried by pests, such as Salmonella, Legionnaire's Disease, E. Coli, Lyme Disease, Encephalitis.

IN RECOGNITION OF CARLTON A. FUNN, SR.

HON. JAMES P. MORAN

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 20, 1998

Mr. MORAN of Virginia. Mr. Speaker, I would like to take this opportunity to recognize Mr. Carlton A. Funn, Sr., a distinguished teacher and contributor to the preservation of Africa-American history in Virginia and throughout the nation.

Mr. Funn's life's work and passion began in 1947 as a seventh grade student at Lyles-Crouch School in Alexandria, Virginia. Reading his Virginia history textbook, he noted the absence of any reference to the contributions and achievements of African-Americans in Virginia history. Upon his return to Lyles-Crouch School ten years later as a seventh grade teacher, Mr. Funn was dismayed to find that the same textbook was still being used. Motivated by this discovery, Mr. Funn began to collect memorabilia and artifacts that reflected African-Americans' contributions to Virginia and the United States.

What started as a small collection has grown into a large exhibit highlighting the contributions to our national history of African-Americans, and other minority groups. Mr. Funn's exhibit has been shown in eleven different states on more than 380 occasions. This display is truly an inspiration to young people and adults alike.

Mr. Funn has served our region as an educator for more than 42 years, first as a teacher in the Alexandria School system, then in Fairfax County, and currently with the D.C. Public Schools. He was recently honored as the Mid-Atlantic Region recipient of the 1998 Excellence in Teaching Award presented by the National Council of Negro Women, Inc. This very competitive award honors teachers who instill a thirst for knowledge in African-American children.

Mr. Speaker, I am grateful for the contribution that Mr. Funn has made to the education of children in my district, and children throughout the nation. Thanks to the work of Mr. Funn, students in communities all over the nation have been able to appreciate the contributions that African-Americans and other minorities have made to American history.

OPERATION: EASTERN STAR

HON. SILVESTRE REYES

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 20, 1998

Mr. REYES. Mr. Speaker, as a former employee of the Immigration and Naturalization Service (INS), I am proud to rise today to honor the outstanding performance of the El Paso INS Investigations Team and their investigation, *Operation: Eastern Star*, which dismantled a global smuggling network. The El